HOUSE No. 2409

By Mr. Linsky of Natick, petition of David Paul Linsky and others for legislation to exempt the pensions of certain veterans from the income tax laws of the Commonwealth. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

David Paul Linsky

Bruce E. Tarr

Susan C. Fargo

Karen E. Spilka

Thomas J. O'Brien

In the Year Two Thousand and Five.

AN ACT TO EXEMPT CERTAIN VETERANS FROM STATE TAX.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- SECTION 1. Subparagraph (4) of paragraph (2) of subsection B
- 2 of section three of chapter sixty-two of the General Laws, as
- 3 appearing in the 1994 Official Edition, is hereby amended by
- 4 striking out subparagraph (4) and inserting in place thereof the
- 5 following section:—
- 6 (4) All sums deducted from wages as contributions to an 7 annuity, pension, endowment or retirement fund of the United
- 8 States government, the Commonwealth or any political subdivi-
- 9 sion thereof, and any income from any contributory annuity, pen-
- 10 sion, endowment or retirement fund of the United States
- 11 government, the Commonwealth, or any political subdivision
- 12 thereof, or any other income from a contributory annuity, pension,
- 13 endowment or retirement fund of any other state or any political
- 14 subdivision thereof, provided that income from any such similar
- 15 fund established under the laws of the Commonwealth is not sub-
- 16 ject to taxation in such other state or political subdivision, or any
- 17 income from any retirement allowance payable under section 58
- 18 of chapter 32 of the General Laws.

- SECTION 2. This act shall be effective for taxable years begin-ning January first, nineteen ninety-seven.